

CITY OF EAU CLAIRE

BALANCE SHEET GOVERNMENTAL FUNDS December 31, 2004

	General Fund	Debt Service - General	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and investments	\$ 9,827,209	\$ 5,160,431	\$ 23,733,221	\$ 38,720,861
Receivables				
Taxes	21,155,944	1,642,637	5,121,319	27,919,900
Delinquent personal property taxes	83,219	-	-	83,219
Accounts, net	1,345,589	9,339	854,617	2,209,545
Notes, net	25,000	-	5,908,021	5,933,021
Special assessments	5,951	6,114,968	43,923	6,164,842
Interest	372,647	-	-	372,647
Prepaid items	583,864	-	686	584,550
Due from other funds	274,755	-	-	274,755
Due from other governments	55,964	-	1,350,164	1,406,128
Restricted assets - cash and investments	-	-	3,241,244	3,241,244
Advances to other funds	6,216,345	-	-	6,216,345
Advances to component unit	-	-	1,680,000	1,680,000
TOTAL ASSETS	<u>\$ 39,946,487</u>	<u>\$ 12,927,375</u>	<u>\$ 41,933,195</u>	<u>\$ 94,807,057</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 1,114,968	\$ -	\$ 2,258,824	\$ 3,373,792
Accrued liabilities	831,614	-	201,680	1,033,294
Deposits	136,928	-	101,525	238,453
Due to other governments	60,023	-	17,295	77,318
Due to other funds	-	-	165,231	165,231
Due to component unit	42,257	-	12,573	54,830
Deferred revenues	22,075,051	7,766,944	12,185,102	42,027,097
Total Liabilities	<u>24,260,841</u>	<u>7,766,944</u>	<u>14,942,230</u>	<u>46,970,015</u>
Fund Balances				
Reserved	6,384,041	4,929,731	11,790,597	23,104,369
Unreserved, designated	6,323,236	230,700	-	6,553,936
Unreserved, undesignated	2,978,369	-	-	2,978,369
Unreserved, designated reported in nonmajor funds:				
Special revenue funds	-	-	7,362,168	7,362,168
Debt service funds	-	-	393,200	393,200
Capital project funds	-	-	7,445,000	7,445,000
Total Fund Balances	<u>15,685,646</u>	<u>5,160,431</u>	<u>26,990,965</u>	<u>47,837,042</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 39,946,487</u>	<u>\$ 12,927,375</u>	<u>\$ 41,933,195</u>	<u>\$ 94,807,057</u>

See accompanying notes to financial statements.